

additional regulatory or economic burden on any person, notice and public procedure hereon are unnecessary.

The FAA determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore—(1) is not a "major rule" under Executive Order 12291; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### List of Subjects in 14 CFR Part 71

Transition Areas, Aviation Safety.

#### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me, the Federal Aviation Administration amends Part 71 of the Federal Aviation Regulations (14 CFR Part 71) as follows:

1. The authority citation for Part 71 continues to read as follows:

Authority: 49 U.S.C. 1348(a), 1354(a), 1510; Executive Order 10854; 49 U.S.C. 106(g) [Revised Pub. L. 97-449, January 12, 1983]; [14 CFR 11.69]; 49 CFR 1.47.

#### § 71.181 [Amended]

2. By amending § 71.181 as follows:

##### Billings, Montana—[Revised]

That airspace extending upward from 700 feet above the surface within a 18-mile radius of Billings-Logan International Airport (lat. 45° 48' 25"N/long. 108° 31' 55"W); that airspace extending upward from 1,200 feet above the surface within a 36-mile radius of Billings-Logan International Airport; that airspace extending upward from 6,700 feet MSL within a 46-mile radius of the Billings VORTAC extending from the Billings VORTAC 008° radial clockwise to the 057° radial; that airspace extending upward from 6,700 feet MSL within a 58-mile radius of the Billings VORTAC extending from the Billings VORTAC 057° radial clockwise to the southwest edge of V-19/86 excluding the portion that overlies V-2; that airspace extending upward from 10,700 feet MSL within a 58-mile radius of the Billings VORTAC extending from the southwest edge of V-19/86 clockwise to the Billings VORTAC 192° radial excluding the portions that overlie VOR Federal airways; that airspace extending upward from 8,200 feet MSL within a 46-mile radius of the Billings VORTAC extending from the Billings VORTAC 192° radial clockwise to the northwest edge of V-465 excluding the portions that overlie VOR

Federal airways; that airspace extending upward from 8,700 feet MSL within a 46-mile radius of the Billings VORTAC extending from the west edge of V-465 clockwise to the south edge of V-2/86; that airspace extending upward from 7,700 feet MSL within a 58-mile radius of the Billings VORTAC extending from the south edge of V-2/86 clockwise to the southwest edge of V-247 excluding that portion of V-2/86 that has a 1,200-foot AGL floor; that airspace extending upward from 6,700 feet MSL within a 58-mile radius of the Billings VORTAC extending from the north edge of V-247 clockwise to the Billings VORTAC 008° radial excluding those portions of V-187 and V-19 that have 1,200-foot AGL floors.

##### Boise, Idaho—[Revised]

That airspace extending upward from 700 feet above the surface bounded by a line beginning at lat. 43° 56' 00"N/long. 116° 33' 00"W; to lat. 43° 51' 15"N/long. 116° 25' 00"W; thence via a 21.5-mile radius arc, centered on the Boise VORTAC, clockwise to long. 116° 14' 00"W; to lat. 43° 45' 00"N/long. 116° 14' 00"W; to lat. 43° 31' 00"N/long. 115° 52' 00"W; to lat. 43° 20' 00"N/long. 115° 58' 00"W; to lat. 43° 25' 00"N/long. 116° 25' 00"W; to lat. 43° 42' 00"N/long. 116° 57' 00"W; thence to point of beginning; that airspace extending upward from 1,200 feet above the surface within a 35-mile radius arc from Boise VORTAC extending clockwise from the west edge of V-253 to V-4, within a 40-mile radius arc of Boise VORTAC extending clockwise from the north edge of V-4 southeast Boise to V-500; that airspace 8 miles each side of the Boise VORTAC 269° radial extending from the 40-mile radius arc to 57 miles west of the VORTAC, within 8 miles northeast and 11 miles southwest of the Boise VORTAC 295° radial, extending from the 40-mile radius arc to 75 miles northwest of the VORTAC; that airspace northwest of Boise bounded on the northwest by the McCall VORTAC 223° radial, on the east by the west edge of V-253 on the southwest by V-500; that airspace southeast of Boise extending upward from 9,000 feet MSL extending from the 35-mile radius arc bounded on the north by V-500, on the east by the southwest edge of V-293, on the south by the north edge of V-330 and on the southwest by the northeast edge of V-4; that airspace northeast of Boise extending upward from 11,500 feet MSL, bounded on the northeast by the southwest edge of V-293, on the south by the north edge of V-500, on the southwest by the 35-mile radius arc and on the west by the east edge of V-253.

Issued in Seattle, Washington, on June 3, 1985.

Wayne J. Barlow,

Director, Northwest Mountain Region.

[FR Doc. 85-14517 Filed 6-17-85; 6:45 am]

BILLING CODE 4910-13-M

#### 14 CFR Part 75

[Airspace Docket No. 84-ASO-25]

#### Establishment of Jet Route J-207

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This amendment establishes a jet route between Miami, FL, and Raleigh-Durham, NC, to improve traffic flow along the eastern seaboard and to provide an alternate north/south coastal route when missile/space launch and recovery activities preclude the use of the primary Atlantic Routes.

EFFECTIVE DATE: 0901 G.m.t., August 1, 1985.

FOR FURTHER INFORMATION CONTACT: Lewis W. Still, Airspace and Air Traffic Rules Branch (ATO-230), Airspace-Rules and Aeronautical Information Division, Air Traffic Operations Service, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, D.C. 20591; telephone: (202) 426-8626.

#### SUPPLEMENTARY INFORMATION:

##### History

On March 26, 1985, the FAA proposed to amend Part 75 of the Federal Aviation Regulations (14 CFR Part 75) to relieve the present heavy flow of jet traffic operating in the Wilmington, DE, Charleston, SC, and Jacksonville, FL, areas (50 FR 11896). The new J-207 will facilitate a more efficient traffic flow in the north/south coastal corridor. The route will also serve as an alternate for such north/south traffic when missile/space launch and recovery activities preclude the use of the primary Atlantic Routes. Interested parties were invited to participate in this rulemaking proceeding by submitting written comments on the proposal to the FAA. No comments objecting to the proposal were received. Except for editorial changes, this amendment is the same as that proposed in the notice, except J-207 route alignment has been altered to meet flight inspection criteria. Section 75.100 of Part 75 of the Federal Aviation Regulations was republished in Handbook 7400.6A dated January 2, 1985.

##### The Rule

This amendment to Part 75 of the Federal Aviation Regulations establishes a jet route between Miami, FL, and Raleigh-Durham, NC, to improve traffic flow along the eastern seaboard and to provide an alternate north/south coastal route when missile/space launch and recovery activity preclude the use of the primary Atlantic Route.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore—(1) is not a "major

rule" under Executive Order 12291; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### List of Subjects in 14 CFR Part 75

Jet routes, Aviation safety.

#### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me, Part 75 of the Federal Aviation Regulations (14 CFR Part 75) is amended, as follows:

1. The authority citation for Part 75 is revised to read as follows:

Authority: 49 U.S.C. 1348(a) and 1354(a); 49 U.S.C. 106(g) (Revised, Pub. L. 97-449, January 12, 1983); 14 CFR 11.69; and 49 CFR 1.47.

2. Section 75.100 is amended as follows:

[207—[New]

From Miami, FL, via INT Miami 335° and Lakeland, FL, 001° radials; INT Lakeland 001° and Savannah, GA, 201° radials; Savannah; Florence, SC; to Raleigh-Durham, NC.

Issued in Washington, D.C., on June 7, 1985.

James Burns, Jr.,

Acting Manager, Airspace-Rules and Aeronautical Information Division.

[FR Doc. 85-14519 Filed 6-17-85; 8:45 am]

BILLING CODE 4910-13-M

#### 14 CFR Part 97

[Docket No. 24669; Amdt. No. 1296]

#### Standard Instrument Approach Procedures; Miscellaneous Amendments

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

**SUMMARY:** This amendment establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs) for operations at certain airports. These regulatory actions are needed because of the adoption of new or revised criteria, or because of changes occurring in the National Airspace System, such as the commissioning of new navigational facilities, addition of new obstacles, or changes in air traffic requirements. These changes are designed to provide safe and efficient use of the navigable

airspace and to promote safe flight operations under instrument flight rules at the affected airports.

**EFFECTIVE DATE:** An effective date for each SIAP is specified in the amendatory provisions.

Incorporation by reference—approved by the Director of the Federal Register on December 31, 1980, and reapproved as of January 1, 1982.

**ADDRESSES:** Availability of matters incorporated by reference in the amendment is as follows:

#### For Examination

1. FAA Rules Docket, FAA Headquarters Building, 800 Independence Avenue, SW., Washington, D.C. 20591;
2. The FAA Regional Office of the region in which the affected airport is located; or
3. The Flight Inspection Field Office which originated the SIAP.

#### For purchase

Individual SIAP copies may be obtained from:

1. FAA Public Inquiry Center (APA-430), FAA Headquarters Building, 800 Independence Avenue, SW., Washington, D.C. 20591; or
2. The FAA Regional Office of the region in which the affected airport is located.

#### By Subscription

Copies of all SIAPs, mailed once every 2 weeks, are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

#### FOR FURTHER INFORMATION CONTACT:

Donald K. Funai, Flight Procedures Standards Branch (AFO-230), Air Transportation Division, Office of Flight Operations, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, D.C. 20591; telephone (202) 428-8277.

**SUPPLEMENTARY INFORMATION:** This amendment to Part 97 of the Federal Aviation Regulations (14 CFR Part 97) prescribes new, amended, suspended, or revoked Standard Instrument Approach Procedures (SIAPs). The complete regulatory description of each SIAP is contained in official FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR Part 51, and § 97.20 of the Federal Aviation Regulations (FARs). The applicable FAA Forms are identified as FAA Forms 8260-3, 8260-4, and 8260-5. Materials incorporated by reference are available for examination or purchase as stated above.

The large number of SIAPs, their complex nature, and the need for a special format make their verbatim publication in the Federal Register expensive and impractical. Further, airmen do not use the regulatory text of the SIAPs, but refer to their graphic depiction on charts printed by publishers of aeronautical materials. Thus, the advantages of incorporation by reference are realized and publication of the complete description of each SIAP contained in FAA form document is unnecessary. The provisions of this amendment state the affected CFR (and FAR) sections, with the types and effective dates of the SIAPs. This amendment also identifies the airport, its location, the procedure identification and the amendment number.

This amendment to Part 97 is effective on the date of publication and contains separate SIAPs which have compliance dates stated as effective dates based on related changes in the National Airspace System or the application of new or revised criteria. Some SIAP amendments may have been previously issued by the FAA in a National Flight Data Center (FDC) Notice to Airmen (NOTAM) as an emergency action of immediate flight safety relating directly to published aeronautical charts. The circumstances which created the need for some SIAP amendments may require making them effective in less than 30 days. For the remaining SIAPs, an effective date at least 30 days after publication is provided.

Further, the SIAPs contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Approach Procedures (TERPs). In developing these SIAPs, the TERPs criteria were applied to the conditions existing or anticipated at the affected airports. Because of the close and immediate relationship between these SIAPs and safety in air commerce, I find that notice and public procedure before adopting these SIAPs is unnecessary, impracticable, and contrary to the public interest and, where applicable, that good cause exists for making some SIAPs effective in less than 30 days.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore—(1) Is not a "major rule" under Executive Order 12291; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a

regulatory evaluation as the anticipated impact is so minimal. For the same reason, the FAA certifies that this amendment will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

## Index

### List of Subjects in 14 CFR Part 97

Approaches, Standard instrument, Aviation safety.

Issued in Washington, D.C. on May 31, 1985.

John S. Kern,

Acting Director of Flight Operations.

### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me, Part 97 of the Federal Aviation Regulations (14 CFR Part 97) is amended by establishing, amending, suspending, or revoking Standard Instrument Approach Procedures, effective at 0901 G.m.t. on the dates specified, as follows:

1. The authority citation for Part 97 is revised to read as follows:

Authority: 49 U.S.C. 1348, 1354(a), 1421, and 1510; 49 U.S.C. 106(g) (revised, Pub. L. 97-449, January 12, 1983; and 14 CFR 11.49(b)(2)).

2. By Amending § 97.23 VOR, VOR/DME, VOR or TACAN, and VOR/DME or TACAN SIAPs identified as follows:

... Effective August 1, 1985

Hooper Bay, AK—Hooper Bay, VOR Rwy 13, Orig.

Hooper Bay, AK—Hooper Bay, VOR Rwy 31, Orig.

Hooper Bay, AK—Hooper Bay, VOR/DME Rwy 31, Orig.

Eunice, LA—Eunice, VOR/DME-A, Amdt. 4

Bozeman, MT—Gallatin Fld., VOR Rwy 12, Amdt. 12

Bozeman, MT—Gallatin Fld., VOR/DME Rwy 12, Amdt. 1

... Effective July 18, 1985

Mt Vernon, IL—Mt Vernon-Outland, VOR Rwy 5, Amdt. 12

Mt Vernon, IL—Mt Vernon-Outland, VOR Rwy 23, Amdt. 12

Bardstown, KY—Samuels Field, VOR/DME Rwy 2, Orig.

Laurel, MS—Hesler-Noble Field, VOR/DME-A, Amdt. 2

Berlin, NJ—Camden County, VOR-B, Amdt. 1

New York, NY—John F Kennedy INTL, VOR-D, Amdt. 8

Wellsville, NY—Wellsville Muni Arpt, Tarantine Fld, VOR-A, Amdt. 4

Grand Forks, ND—Grand Forks-Mark Andrews Intl, VOR Rwy 17R, Amdt. 3

Grand Forks, ND—Grand Forks-Mark Andrews Intl, VOR Rwy 35L, Amdt. 3

Portsmouth, OH—Greater Portsmouth Regional, VOR/DME-A, Amdt. 3

Mitchell, SD—Mitchell Muni, VOR Rwy 12, Amdt. 5

Sioux Falls, SD—Joe Foss Field, VOR or TACAN Rwy 15, Amdt. 16

Sioux Falls, SD—Joe Foss Field, VOR or TACAN Rwy 33, Amdt. 7

Lynchburg, VA—Lynchburg Muni-Preston Glenn Field, VOR Rwy 3, Amdt. 10

Richmond, VA—Richard Evelyn Byrd Intl, VOR Rwy 25, Amdt. 13

Wheeling, WV—Wheeling Ohio Co, VOR Rwy 21, Amdt. 11

Ashland, WI—John F Kennedy Memorial, VOR Rwy 31, Amdt. 4

Mosinee, WI—Central Wisconsin, VOR/DME Rwy 35, Amdt. 5

Mosinee, WI—Central Wisconsin, VOR-A, Amdt. 7

... Effective July 4, 1985

Kansas City, KS—Fairfax Muni, VOR Rwy 17, Amdt. 12, Cancelled

Kansas City, KS—Fairfax Muni, VOR-D, Amdt. 6, Cancelled

3. By amending § 97.25 LOC, LOC/DME, LDA, LDA/DME, SDF, and SDF/DME SIAPs identified as follows:

... Effective July 18, 1985

Marietta, GA—McCollum, LOC Rwy 27, Amdt. 1

Olean, NY—Olean Muni, LOC Rwy 22, Amdt. 3

Wellsville, NY—Wellsville Muni Arpt, Tarantine FLD, LOC Rwy 28, Amdt. 2

Grand Forks, ND—Grand Forks-Mark Andrews Intl, LOC BC Rwy 17R, Amdt. 9

... Effective July 4, 1985

Kansas City, KS—Fairfax Muni, LOC Rwy 35, Amdt. 1, Cancelled

Kansas City, KS—Fairfax Muni, LOC-E, Amdt. 1, Cancelled

4. By amending § 97.27 NDB and NDB/DME SIAPs identified as follows:

... Effective August 1, 1985

Brinkley, AR—Frank Federer Memorial, NDB Rwy 20, Amdt. 2, Cancelled

Brinkley, AR—Frank Federer Memorial, NDB-A, Orig.

Lompoc, CA—Lompoc, NDB-B, Orig.

Mapleton, IA—Mapleton Muni, NDB Rwy 20, Amdt. 2

Bozeman, MT—Gallatin Field, NDB Rwy 12, Amdt. 4

... Effective July 18, 1985

Birmingham, AL—Birmingham Muni, NDB Rwy 5, Amdt. 27

Des Moines, IA—Des Moines Intl, NDB Rwy 30R, Amdt. 16

Fall River, MA—Fall River Muni, NDB Rwy 24, Amdt. 7

Olean, NY—Olean Muni, NDB Rwy 22, Amdt. 10

Wellsville, NY—Wellsville Muni Arpt, Tarantine FLD, NDB Rwy 28, Amdt. 5

Kinston, NC Eastern RGNL Jetport at Stallings FLD, NDB Rwy 4, Amdt. 8

Portsmouth, OH—Greater Portsmouth Regional, NDB Rwy 36, Amdt. 1

Covington, TN—Covington Muni, Rwy 1, Amdt. 2

Morrisville, VT—Morrisville-Stowe State, NDB-A, Amdt. 6, Cancelled

Newport News, VA—Patrick Henry Intl, NDB Rwy 2, Amdt. 3

Newport News, VA—Patrick Henry Intl, NDB Rwy 7, Amdt. 2

... Effective July 4, 1985

Ash Flat, AR—Cherokee Village, NDB Rwy 4, Orig., Cancelled

West Plains, MO—West plains Muni, NDB Rwy 14, Orig., Cancelled

West Plains, MO—West plains Muni, NDB Rwy 32, Orig., Cancelled

5. By amending § 97.29 ILS, ILS/DME, ISMLS, MLS, MLS/DME and MLS/RNAV SIAPs identified as follows:

... Effective August 1, 1985

Bozeman, MT—Gallatin Fld, ILS Rwy 12, Amdt. 5

... Effective July 18, 1985

Birmingham, AL—Birmingham Muni, ILS Rwy 5, Amdt. 35

Fort Lauderdale, FL—Ft Lauderdale-Hollywood Intl, ILS Rwy 27R, Amdt. 1

Gainesville, FL—Gainesville Regional, ILS Rwy 28, Amdt. 11

Mt. Vernon, IL—Mt Vernon-Outland, ILS Rwy 23, Amdt. 7

Des Moines, IA—Des Moines Intl, ILS Rwy 30R, Amdt. 17

Salisbury, MD—Salisbury-Wicomico County Regional, ILS Rwy 32, Amdt. 4

Kinston, NC—Eastern RGNL, Jetport at Stallings FLD, ILS Rwy 4, Amdt. 7

Grand Forks, ND—Grand Forks-Mark Andrews Intl, ILS Rwy 35L, Amdt. 8

State College, PA—University Park, ILS Rwy 24, Amdt. 5

Sioux Falls, SD—Joe Foss Field, ILS Rwy 21, Amdt. 6

Lynchburg, VA—Lynchburg Muni-Preston Glenn Field, ILS Rwy 3, Amdt. 11

Newport News, VA—Patrick Henry Intl, ILS Rwy 7, Amdt. 26

Green Bay, WI—Austin Straubel Field, ILS Rwy 6R, Amdt. 18

... Effective May 24, 1985

Bluefield, WV—Mercer County, ILS Rwy 23, Amdt. 7

6. By amending § 97.33 RNAV SIAPs identified as follows:

... Effective July 18, 1985

Mt Vernon, IL—Mt Vernon-Outland, RNAV Rwy 5, Amdt. 5

Quincy, IL—Quincy Muni Baldwin Field, RNAV Rwy 13, Amdt. 3

East Hampton, NY—East Hampton, RNAV Rwy 23, Orig.

Olean, NY—Olean Muni, RNAV Rwy 22, Amdt. 3

Portsmouth, OH—Greater Portsmouth Regional, RNAV Rwy 18, Amdt. 3

... Effective July 4, 1985

Kansas City, KS—Fairfax Muni, RNAV Rwy 17, Amdt. 6, Cancelled

Kansas City, KS—Fairfax Muni, RNAV-C, Amdt. 6, Cancelled

[FR Doc. 85-14515 Filed 6-17-85 8:45 am]

BILLING CODE 4910-15-M

# SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 210, 229, 230, 240 and 249

[Release Nos. 33-6584; 34-22118; 35-23717; IC-14561; FR-21]

## Technical Amendments to Rules and Forms

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rules.

**SUMMARY:** The Commission today is publishing certain technical revisions relating to various rules and forms under the Securities Act of 1933 and the Securities Exchange Act of 1934. Such revisions correct technical omissions and errors in the affected areas.

**DATE:** The revisions are effective June 18, 1985.

**FOR FURTHER INFORMATION CONTACT:** Dorothy Walker or John W. Albert, Office of the Chief Accountant (202-272-2130), or Howard Hodges, Division of Corporation Finance, (202-272-2553), Securities and Exchange Commission, 450 Fifth Street, NW., Washington, D.C. 20549.

**SUPPLEMENTARY INFORMATION:** The Securities and Exchange Commission is publishing technical amendments to Regulation S-X, § 210.1-01 et seq., its rules relating to the form and content of and requirements for financial statements, and to various rules and forms under the Securities Act of 1933 (the "Securities Act") [15 U.S.C. 77a et seq. (1976 and Supp. IV 1980)] and the Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. 78a et seq. (1976 and Supp. IV 1980)]. The following rules and forms are affected by these amendments: Rules 1-01(a), 1-02(v), 1-02(x), 2-02(d), 3-03(e), 3-17(b), 3A, 4-08, 5-02(18), 5-03(11), 5-04(c), 6A-05(a), 7-03(a)(1)(h), 9-03.7(e)(4), 9-04(5), 9-04(9), 9-04(10), 10-01(b)(2), 10-01(b)(6), 12-01 and 12-05 of Regulation S-X [17 CFR 210]; Item 302(b) of Regulation S-K [17 CFR 229]; Rule 405 of Regulation C [17 CFR 230]; Rule 12-b2 of Regulation 12B [17 CFR 240]; and Instructions to Form 11-K [17 CFR 249.311].

## Synopsis

Item numbers refer to the order the items are presented in the "Text of Amendments," which is presented in the order of the parts in the Code of Federal Regulations.

The following rules are amended to correct or delete incorrect cross references.

2. Paragraph (a) of Rule 1-01 of S-X;

3. Paragraph (x) of Rule 1-02 of S-X;
4. Paragraph (d) of Rule 2-02 of S-X;
5. Paragraph (e) of Rule 3-03 of S-X;
6. Paragraph (b) of Rule 3-17 of S-X;
7. Rule 3A-01 of S-X;
8. The opening paragraph of Rule 4-08 of S-X;
10. Rule 5-03(11) of S-X;
11. Rule 5-04(c) of S-X, Schedules IV and XIII;
13. Note (1) to Rule 7-03(a)(1)(h) of S-X;

16. Rule 10-01(b)(2) of S-X;  
17. Rule 10-01(b)(6) of S-X;  
18. Rule 12-01 of S-X;  
19. Footnote 1 of Rule 12-05 of S-X.  
Item 14 corrects a typographical error in Rule 9-03.7(e)(4) of S-X.

The other items contain technical corrections as follows:

- The definitions of a significant subsidiary in subparagraph (v)(1) of Rule 1-02 of S-X, item 2; Rule 405 of Regulation C, item 23; and Rule 12b-2 of Regulation 12B, item 25; are being slightly rewritten for clarity and to be conformed to each other.

- Rule 5-02(18) of S-X, item 9; and Rules 9-04(5) and 9-04(10) of S-X, item 15, are being renamed to clarify their use.

- Rule 6A-05(a) of S-X, item 12, is being updated to reflect the Schedule I need only be filed for the most recent audited statement of financial condition and any subsequent unaudited statement of financial condition being filed, rather than for every statement of financial condition being filed.

- Item 302(b) of Regulation S-K, item 21, is being updated to reflect that several Statements of Financial Accounting Standards may require presentation on the effects of changing prices.

- Form 11-K, Instructions as to Financial Statements, item 27, is being updated to reflect the issuance of Article 6A of Regulation S-X.

## Regulatory Flexibility Act

The Commission believes that the revisions are technical in nature, do not contain any new rules or material amendments to existing rules or forms, and will have no impact on the public reporting burden in the affected areas. A regulatory flexibility act certification is attached to this release.

## List of Subjects in 17 CFR Parts 210, 230, 240 and 249

Accounting, Reporting and record keeping requirements, Securities.

## Text of Amendments

The Commission hereby amends Title 17, Chapter II, of the Code of Federal Regulations as follows:

## PART 210—FORM AND CONTENT OF AND REQUIREMENTS FOR FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, INVESTMENT COMPANY ACT OF 1940, AND ENERGY POLICY AND CONSERVATION ACT OF 1975

1. The authority citation for Part 210 continues to read in part as follows:

**Authority:** Secs. 6, 7, 8, 10, 12, 13, 15, 19, 23, 48 Stat. 78, 79, as amended, 61, as amended, 85, as amended, 892, as amended, 894, 895, as amended, 901, as amended, secs. 5, 14, 20, 49 Stat. 812, 827, 833, secs. 6, 30, 31, 38, 54 Stat. 803, 836, 838, 841; 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 781, 78m, 78l, 78w, 79e, 79n, 79l, 80a-8, 80a-29, 80a-30, 80a-37, \* \* \*.

2. By revising paragraph (a) introductory text of § 210.1-01 to read as follows:

### § 210.1-01 Application of Regulation S-X (17 CFR Part 210).

(a) This part (together with the Financial Reporting Releases (Part 211 of this chapter)) sets forth the form and content of and requirements for financial statements required to be filed as a part of:

3. By revising paragraph (v)(1) and the last sentence of paragraph (x) (2) of § 210.1-02 to read as follows:

### § 210.1-02 Definitions of terms used in Regulation S-X (17 CFR Part 210).

(v) \* \* \*

(1) The registrant's and its other subsidiaries' investments in and advances to the subsidiary exceed 10 percent of the total assets of the registrant and its subsidiaries consolidated as of the end of the most recently completed fiscal year (for a proposed business combination to be accounted for as a pooling of interests, this condition is also met when the number of common shares exchanged or to be exchanged by the registrant exceeds 10 percent of its total common shares outstanding at the date the combination is initiated); or

(x) \* \* \* Indebtedness of a subsidiary which is secured by its parent by guarantee, pledge, assignment, or otherwise is to be excluded for purposes of paragraph (x)(2) of this section.

4. By revising the parenthetical text of paragraph (d) of § 210.2-02 to read as follows:

**§ 210.2-02 Accountants' reports.**

(d) \* \* \* (See section 101 of the Codification of Financial Reporting Policies.)

**§ 210.3-03 [Amended]**

5. By revising in § 210.3-03(e) the reference to "Item 1 of Regulation S-K" to read "Item 101 of Regulation S-K".

**§ 210.3-17 [Amended]**

6. By revising in § 210.3-17(b) the reference to "§ 210.3-09(a)(1)" to read "§ 210.3-09(a)".

**§ 210.3A-01 [Amended]**

7. By revising the Section heading of § 210.3A-01 to read "Application of § 210.3A-01 to § 210.3A-05" and by revising in § 210.3A-01 the reference to "§ 210.3A-08" to read "§ 210.3A-05".

**§ 210.4-08 [Amended]**

8. By revising the references to "items (b), (c), (d), (e), (f), and (h)" in the introductory text of § 210.4-08 to read "paragraphs (b), (c), (d), (e) and (f)" and the reference to "item (i)" to read "paragraph (j)".

**§ 210.5-02 [Amended]**

9. By removing the phrase "and, when appropriate, other debits" from paragraph 18 of § 210.5-02.

**§ 210.5-03 [Amended]**

10. By revising in paragraph 11 of § 210.5-03 the reference to "§ 210.4-08(g)" to read "§ 210.4-08(h)".

11. By revising Schedules IV and XIII in paragraph (c) of § 210.5-04 to read as follows:

**§ 210.5-04 What schedules are to be filed.**

(c) \* \* \*

*Schedule IV—Indebtedness of and to related parties—not current.* The schedule prescribed by § 210.12-05 shall be filed in support of captions 11 and 23 of each balance sheet. This schedule may be omitted if (1) neither the amount of caption 11 in the related balance sheet nor the amount of caption 23 in such balance sheet exceeds 5 percent of total assets as shown by the related balance sheet at either the beginning or end of the period, or (2) there have been no material changes in the information required to be filed from that last previously reported.

*Schedule XIII—Other investments.* If there are any other investments, under caption 12 of § 210.5-02 or elsewhere in a balance sheet, not required to be included in Schedule I, there shall be set forth in a separate schedule information concerning such investments corresponding to that prescribed by Schedule I. This schedule may be omitted if the total amount of such other investments does not exceed 5 percent of total assets as shown by such balance sheet.

12. By revising paragraph (a) introductory text, of § 210.6A-05 to read as follows:

**§ 210.6A-05 What schedules are to be filed.**

(a) Schedule I, specified below, shall be filed as of the most recent audited statement of financial condition and any subsequent unaudited statement of financial condition being filed. Schedule II shall be filed as of the date of each statement of financial condition being filed. Schedule III shall be filed for each period for which a statement of income and changes in plan equity is filed. All schedules shall be audited if the related statements are audited.

**§ 210.7-03 [Amended]**

13. By revising in Note (1) of paragraph (a) in § 210.7-03 the reference to "Accounting Series Release No. 118 (35 FR 19986)" to read "§ 404.03 of the Codification of Financial Reporting Policies."

14. By revising the definition of the term "Associate" in paragraph 7(e)(4) of § 210.9-03 to read as follows:

**§ 210.9-03 Balance Sheets.****7. Loans**  
(e) \* \* \*

(4) Definition of terms. For purposes of this rule, the following definitions shall apply:

"Associate" means (i) a corporation, venture or organization of which such person is a general partner or is, directly or indirectly, the beneficial owner of 10 percent or more of any class of equity securities; (ii) any trust or other estate in which such person has a substantial beneficial interest or for which such person serves as trustee or in a similar capacity and (iii) any member of the immediate family of any of the foregoing persons.

15. By revising paragraphs 5, 9, and 10, of § 210.9-04 to read as follows:

**§ 210.9-04 Income statements.**

5. Total interest income (total of lines 1 through 4).

9. Total interest expense (total of lines 6 through 8).

10. Net interest income (line 5 minus line 9).

16. By revising § 210.10-01(b)(2) to read as follows:

**§ 210.10-01 Interim financial statements.**

(b) \* \* \*

(2) If appropriate, the income statement shall show earnings per share and dividends declared per share

applicable to common stock. The basis of the earnings per share computation shall be stated together with the number of shares used in the computation. In addition, see Item 601(b)(11) of Regulation S-K, [17 CFR 229.601(b)(11)].

**§ 210.10-01 [Amended]**

17. By further amending § 210.10-01, paragraph (b)(6), by revising the reference to "Item 7 of Regulation S-K, 17 CFR 229.20" to read "Item 601 of Regulation S-K, 17 CFR 229.601".

18. By revising § 210.12-01 to read as follows:

**§ 210.12-01 Application of §§ 210.12-01 to 210.12-29.**

These sections prescribe the form and content of the schedules required by §§ 210.5-04, 210.6-10, 210.6A-05, 210.7-05 and 210.9-07.

19. By revising footnote 1 to the schedule in § 210.12-05 to read as follows:

**§ 210.12-05 Indebtedness of and to related parties—not current.**

<sup>1</sup> Group separately for (1) unconsolidated subsidiaries; (2) other persons, the investments in which are accounted for by the equity method; and (3) other affiliates. Indebtedness of and to individual related parties which exceed two percent of total assets shall be stated separately.

**PART 229—STANDARD INSTRUCTIONS FOR FILING FORMS UNDER SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934 AND ENERGY POLICY AND CONSERVATION ACT OF 1975—REGULATION S-K**

20. The authority citation for Part 229 continues to read in part as follows:

Authority: Secs. 6, 7, 8, 10, 19(a), 48 Stat. 78, 79, 81, 85; secs. 12, 13, 14, 15(d), 23(a), 49 Stat. 892, 894, 901; secs. 205, 209, 48 Stat. 906, 908; sec. 203(a), 49 Stat. 704; secs. 1, 3, 8, 49 Stat. 1375, 1377, 1379; sec. 301, 54 Stat. 857; secs. 8, 202, 68 Stat. 685, 686; secs. 3, 4, 5, 6, 78 Stat. 565-568, 569, 570-574; sec. 1, 79 Stat. 1051; secs. 1, 2, 3, 82 Stat. 454, 455; secs. 1, 2, 3-5, 28(c) 84 Stat. 1435, 1497; sec. 105(b), 88 Stat. 1503; secs. 8, 9, 10, 11, 18, 89 Stat. 117, 118, 119, 155; 15 U.S.C. 77f, 77g, 77h, 77i, 77j(a), 78l, 78m, 78n, 78o(d), 78w(a) \* \* \*

21. By revising paragraph (b) of § 229.302 to read as follows:

**§ 229.302 (Item 302) Supplementary financial information.**

(b) *Information on the effects of changing prices.* Information on the effects of changing prices on business

enterprises shall be presented by registrants subject to the reporting provisions of applicable Statements of Financial Accounting Standards issued by the Financial Accounting Standards Board.

#### PART 230—GENERAL RULES AND REGULATIONS, SECURITIES ACT OF 1933

22. The authority citation for Part 230 continues to read in part as follows:

Authority: Sections 230.100 to 230.174 issued under sec. 19, 48 Stat. 85, as amended; 15 U.S.C. 77a \* \* \*

23. By revising subparagraph (1) of the definition of "significant subsidiary" in § 230.405 to read as follows:

##### § 230.405 Definition of terms.

*Significant Subsidiary.* The term "significant subsidiary" means a subsidiary, including its subsidiaries, which meets any of the following conditions.

(1) The registrant's and its other subsidiaries' investments in and advances to the subsidiary exceed 10 percent of the total assets of the registrant and its subsidiaries consolidated as of the end of the most recently completed fiscal year (for a proposed business combination to be accounted for as a pooling of interests, this condition is also met when the number of common shares exchanged or to be exchanged by the registrant exceeds 10 percent of its total common shares outstanding at the date the combination is initiated); or

#### PART 240—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1934

24. The authority citation for Part 240 continues to read in part as follows:

Authority: Sec. 23, 48 Stat. 901, as amended; 15 U.S.C. 78w, unless otherwise noted. §§ 240.12b-1 to 240.12b-36 also issued under secs. 3, 12, 13, 15, 48 Stat. 892, as amended, 894, 895, as amended; 15 U.S.C. 78c, 78f, 78m, 78o. §§ 240.14c-1 to 240.14c-101 also issued under sec. 14, 48 Stat. 895; 15 U.S.C. 78n. §§ 240.15b10-1 to 240.15b10-9 also issued under secs. 15, 17, 48 Stat. 895, 897, sec. 203, 49 Stat. 704, secs. 4, 6, 49 Stat. 1379, sec. 5, 52 Stat. 1076, sec. 6, 78 Stat. 570; 15 U.S.C. 78o, 78q, 12 U.S.C. 241 nt. \* \* \*

25. By revising paragraph (1) of the definition of "significant subsidiary" in § 240.12b-2 to read as follows:

##### § 240.12b-2 Definitions.

*Significant Subsidiary.* The term "significant subsidiary" means a subsidiary, including its subsidiaries, which meets any of the following conditions.

(1) The registrant's and its other subsidiaries' investments in and advances to the subsidiary exceed 10 percent of the total assets of the registrant and its subsidiaries consolidated as of the end of the most recently completed fiscal year (for a proposed business combination to be accounted for as a pooling of interests, this condition is also met when the number of common shares exchanged or to be exchanged by the registrant exceeds 10 percent of its total common shares outstanding at the date the combination is initiated); or

#### PART 249—FORMS, SECURITIES EXCHANGE ACT OF 1934

26. The authority citation for Part 249 continues to read in part as follows:

Authority: The Securities Act of 1934, 15 U.S.C. 78a, et seq. \* \* \*

27. By revising the Instructions as to Financial Statements of Form 11-K in § 249.311 as follows: (Form 11-K does not appear in the Code of Federal Regulations.)

§ 249.311 Form 11-K, for annual reports of employee stock purchase, savings and similar plans pursuant to section 15(d) of the Securities Exchange Act of 1934.

##### INSTRUCTIONS AS TO FINANCIAL STATEMENTS

1. The following financial statements shall be furnished for the plan.

(a) An audited statement of financial condition as of the end of the latest two fiscal years of the plan (or such lesser period as the plan has been in existence).

(b) An audited statement of income and changes in plan equity for each of the latest three fiscal years of the plan (or such lesser period as the plan has been in existence).

2. The statements required by this item shall be prepared in accordance with the applicable provisions of Article 8A of Regulation S-X (17 CFR 210).

##### Statutory Authority

These amendments are being adopted pursuant to authority in Sections 8, 7, 8, 10 and 19(a) [15 U.S.C. 77f, 77g, 77h, 77j, 77s(a)] of the Securities Act of 1933; Sections 12, 13, 14, 15(d) and 23(a) [15 U.S.C. 78f, 78m, 78n, 78o(d), 78w(a)] of the Securities Act of 1934; Sections 5(b), 14 and 20(a) [15 U.S.C. 79e(b), 79n, 79i(a)] of the Public Utility Holding Company Act of 1935; and Sections 8, 30, 31, and 38(a) [15 U.S.C. 80a-8, 80a-29, 80a-30, 80a-37(a)] of the Investment Company Act of 1940.

By the Commission.

June 6, 1985.

Shirley E. Hollis,  
Assistant Secretary.

#### Regulatory Flexibility Act Certification

I, John S.R. Shad, Chairman of the Securities and Exchange Commission, hereby certify, pursuant to 5 U.S.C. 605(b) that the miscellaneous technical amendments adopted in Securities Act Release No. 33-6584 will not have a significant economic impact on any entity subject to its provisions and, therefore, will not have a significant economic impact on a substantial number of small entities. The reasons for this certification is that the effects of the amendments will not be significant for any class of registrants because the amendments are technical in nature only, and are consistent with generally accepted accounting principles, and therefore, the compliance burden is not being changed.

June 6, 1985.

John S.R. Shad,  
Chairman.

[FR Doc. 85-14429 Filed 6-17-85; 8:45 am]

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#### DEPARTMENT OF HEALTH AND HUMAN SERVICES

##### Food and Drug Administration

##### 21 CFR Part 522

Implantation or Injectable Dosage Form New Animal Drugs Not Subject to Certification; Colloidal Ferric Oxide Injection; Iron Dextran Injection; Correction

AGENCY: Food and Drug Administration.

ACTION: Final rule; correction.

**SUMMARY:** The Food and Drug Administration (FDA) is correcting a document that amended the animal drug regulations to codify two previously approved new animal drug applications sponsored by Ralston-Purina Co. and Boehringer Ingelheim Animal Health, Inc. This document corrects editorial errors.

**FOR FURTHER INFORMATION CONTACT:** David L. Gordon, Center for Veterinary Medicine (HFV-238), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-443-6243.

**SUPPLEMENTARY INFORMATION:** In FR Doc. 85-13136 appearing on page 23296 in the issue of Monday, June 3, 1985, the following corrections are made in the third column on page 23298:

1. In amendment 2, in the fourth line "redesignated paragraph (c)" is corrected to read "redesignated paragraph (c)(1)".